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Mr. Jeff DeRouen  
Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
Frankfort, Kentucky 40601

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PUBLIC SERVICE  
COMMISSION

**Kentucky Utilities Company**  
State Regulation and Rates  
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Louisville, Kentucky 40232  
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October 8, 2010

Re: ***Kentucky Utilities Company - Report of Certain Material Changes***  
**Case No. 2006-00390**

Dear Mr. DeRouen:

Pursuant to the Commission's Order, dated January 22, 2007, in the aforementioned case, Kentucky Utilities Company ("KU") hereby files a report of material changes that KU would have had to disclose to the Securities and Exchange Commission ("SEC") on a Form 8-K if the company had continued to have publicly held secured debt.

In compliance with this Commission order, KU is submitting this letter as its report. With respect to September 2010, KU believes it would have filed a Form 8-K for the following event:

- The Commission's approval of the transfer of ownership of LG&E and KU via the acquisition of E.ON US LLC by PPL Corporation.

Should you have any questions in this regard, please do not hesitate to contact me.

Sincerely,

Lonnie E. Bellar